


Knox County Board of Assessment Review
Administration Office
62 Union Street
Rockland, Maine 04841

May 18, 2012

Christopher & Cynthia Mudgett
32 Clark Island Road
Spruce Head, ME 04859

Re: Tax Abatement Application for property located at:
Map/Lot 232-068
32 Clark Island Road
St. George, Maine
(April 1, 2011 tax year)

Dear Mr. and Mrs. Mudgett,

The Knox County Board of Assessment Review (the “Board”) met on Friday, May 18, 2012 at 10:00 a.m. to hear and decide your tax abatement appeal for the above listed residential property and to discuss and adopt this written decision. You have requested an abatement based on the information below:

Current Assessed Valuation	Land	\$84,900
	Building	\$218,600
	Total	\$303,500

Owner’s Opinion of Current Valuation	Land	\$35,000
	Building	\$153,000
	Total	\$188,000

Abatement Requested	\$115,500
----------------------------	------------------

Appellant’s Evidence

1. In support of the taxpayers’ position, they submitted the following documents:
 - Exhibit 1: Application for Abatement to BAR dated 5/13/12
 - Exhibit 2: Application for Abatement to Town of St. George dated 10/31/11
 - Exhibit 3: Letter from the Town of St. George to the taxpayer scheduling review of the tax abatement request, dated 1/30/12
 - Exhibit 4: Letter from the Town of St. George to the taxpayer denying the taxpayer’s tax abatement request, dated 2/15/12
 - Exhibit 5: 2011 Real Estate tax bill for FY 1/1/11 – 6/30/12
 - Exhibit 6: Appraisal done by Sara Robertson of the Coastal Appraisal Company dated 8/19/11
 - Exhibit 7: List of reasons why the taxpayer feels their property is assessed too high submitted to the County Administration office on 5/4/12
 - Exhibit 8: Pictures and Valuation Report for 19 Clark Island Road dated 4/19/12 and labeled “across the street”

- Exhibit 9: Pictures and Valuation Report for 22 Clark Island Road dated 4/19/12 and labeled “next door”
 - Exhibit 10: Pictures and Valuation Report for 14 Clark Island Road dated 1/6/10 and labeled “two houses down”
 - Exhibit 11: MLS#1009910 report showing sale of 177 Wallston Road in St. George for \$182,000 on 7/29/11
2. In support of the taxpayer’s position, they offered the testimony from the following witnesses:
The taxpayers, Christopher and Cynthia Mudgett, were the only persons present for their party. They did not offer any other witnesses.
3. Overvaluation:
In this appeal, one of the taxpayer’s concerns and arguments focused on their belief that the property was substantially overvalued. The evidence of overvaluation the taxpayer presented was primarily based on the fact that the property located next door to the subject’s property (22 Clark Island Road) dropped in house value by \$78,700 while surrounding properties, including the appellants’, increased for this tax year.

Town’s Evidence

1. The Town submitted as evidence the following documents:
- Exhibit 1: Cover Letter to Board of Assessment Review dated 5/4/12
 - Exhibit 2: Preliminary 2012 State Valuation Report for the Town of St. George from the MRS Property Tax Division, dated June of 2011
 - Exhibit 3: Property Card and Valuation Report for Map/Lot 232-068 (taxpayer)
 - Exhibit 4: Property Cards and Valuation Reports for neighboring properties:
Map 232 / Lot 066
Map 232 / Lot 001
 - Exhibit 5: Property Cards and Valuation Reports for comparable sales in the area:
Map 232 / Lot 067
Map 228 / Lot 044
Map 228 / Lot 017
 - Exhibit 6: Property Card and Valuation Report for the comparable property used in the appraisal report done by Coastal Appraisal Company:
Map 218 / Lot 032
 - Exhibit 7: Tax Maps:
218
228
232
2. The Assessor(s) offered the testimony from the following witnesses:
Robert Gingras, Assessor’s Agent for the Town of St. George, represented the Town. He did not offer any further witnesses.
3. The town certified ratio for the assessment year being appealed:
100%.

Findings of Fact

1. The appellants have standing for this appeal by virtue of their ownership of this property.

2. The appeal was timely filed.
3. The appraisal was not created for the purpose and function of assessment review and therefore did not factor into the Board's decision.
4. The interior of the subject property was not inspected by the assessors or their agent for the Town.
5. There was no proof of \$303,500 being inequitable.
6. There is no evidence that the assessment was unreasonable.
7. The town has established that the subject property and similar properties to it were assessed by the same land and/or building schedule in a similar fashion.
8. The appellant has failed to show proof of comparable properties and that the assessment is irrational or so unreasonable in light of the circumstances that the property is substantially overvalued and an injustice results, there was unjust discrimination, or the assessment is fraudulent, dishonest or illegal.

Decision

Based on the Board's review of the written information submitted by Mr. and Mrs. Mudgett and the Town of St. George, and after oral presentations by Robert Gingras, Assessors' Agent for the Town of St. George, and Christopher and Cynthia Mudgett, taxpayers, the Board determined as follows:

The Board finds that that the taxpayer's testimony was not persuasive as to the question of overvaluation.

Vote

The Board voted 6 - 0 in favor of the Town of St. George.

Appeal

You have the right to appeal this decision within 30 days of the decision to the Superior Court of the State of Maine in accordance with 36 M.R.S.A. § 844-M and Rule 80B of the Maine Rules of Civil Procedure.

Sincerely,

BOARD OF ASSESSMENT REVIEW



Marian A. Robinson, Board Chairman

Cc: Board of Assessment Review
Robert Gingras, Assessors' Agent for the Town of St. George
Knox County Commission
File